

## ASSESSOR

### Donald E. Williamson

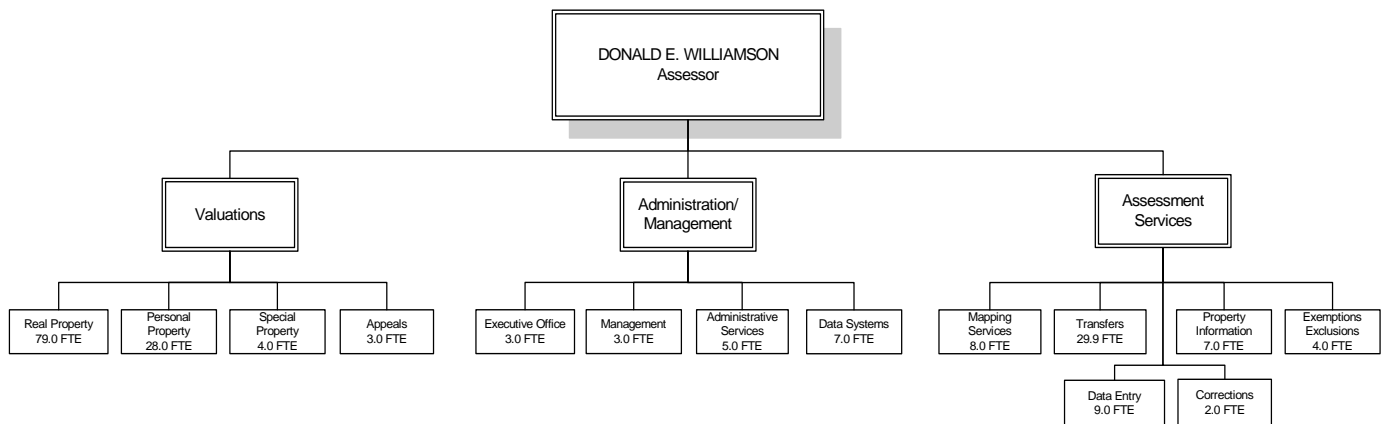
#### MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

- a. Locate, describe, and identify ownership of all property within the county
- b. Establish a taxable value for all property subject to taxation
- c. List all taxable value on the assessment roll
- d. Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

#### ORGANIZATIONAL CHART



#### SUMMARY OF BUDGET UNITS

	2004-05				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	12,518,341	658,412	11,859,929		163.9
State/County Property					
Administration Program	3,378,279	2,179,938		1,198,341	29.0
<b>TOTAL</b>	<b>15,896,620</b>	<b>2,838,350</b>	<b>11,859,929</b>	<b>1,198,341</b>	<b>192.9</b>

### Assessor

#### DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

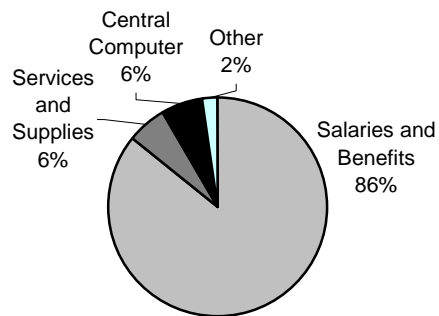
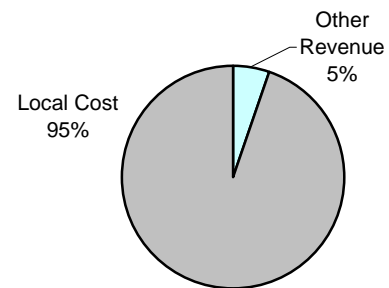
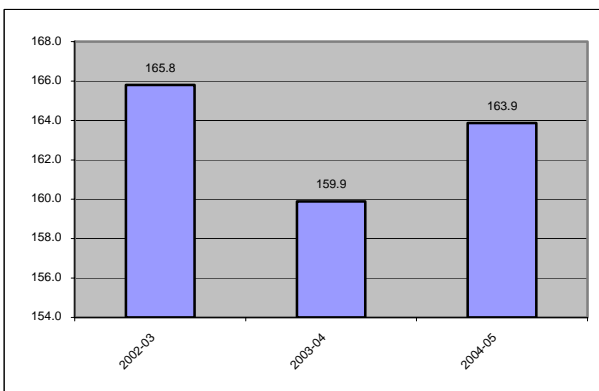
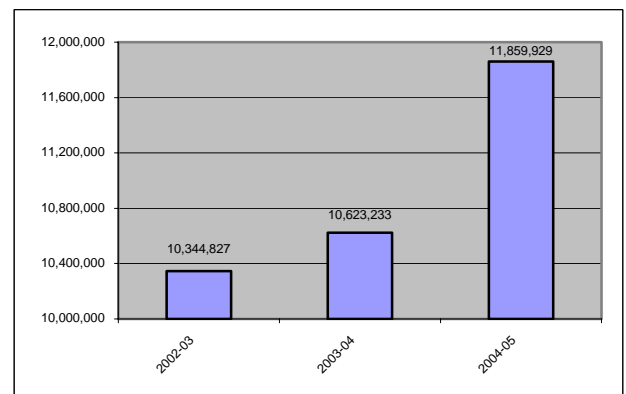


**BUDGET AND WORKLOAD HISTORY**

	<b>Actual 2002-03</b>	<b>Budget 2003-04</b>	<b>Actual 2003-04</b>	<b>Final 2004-05</b>
Total Appropriation	10,617,333	10,986,443	11,060,121	12,518,341
Departmental Revenue	463,745	363,210	504,768	658,412
Local Cost	10,153,588	10,623,233	10,555,353	11,859,929
Budgeted Staffing		159.9		163.9

**Workload Indicators**

Assessments - Bus/Personal	42,001	47,000	48,941	49,000
Assessments - Real Property	224,586	230,000	211,989	200,000
Assessment Appeals	1,876	4,500	2,136	2,500
Transfers of Ownership	165,152	165,000	203,085	220,000
Assessment Corrections	69,317	80,000	62,535	80,000

**2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY****2004-05 BREAKDOWN BY FINANCING SOURCE****2004-05 STAFFING TREND CHART****2004-05 LOCAL COST TREND CHART**

GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: General

BUDGET UNIT: AAA ASR  
FUNCTION: General  
ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
<b>Appropriation</b>					
Salaries and Benefits	9,471,812	9,493,391	10,144,960	598,053	10,743,013
Services and Supplies	674,808	561,970	573,950	172,347	746,297
Central Computer	648,697	648,697	734,722	-	734,722
Transfers	287,943	282,385	282,385	11,924	294,309
Total Appropriation	11,083,260	10,986,443	11,736,017	782,324	12,518,341
Operating Transfers Out	(23,139)	-	-	-	-
Total Requirements	11,060,121	10,986,443	11,736,017	782,324	12,518,341
<b>Departmental Revenue</b>					
Taxes	301,163	225,015	225,015	52,485	277,500
Other Revenue	203,605	138,195	138,195	242,717	380,912
Total Revenue	504,768	363,210	363,210	295,202	658,412
Local Cost	10,555,353	10,623,233	11,372,807	487,122	11,859,929
Budgeted Staffing		159.9	159.9	4.0	163.9

DEPARTMENT: Assessor  
FUND: General  
BUDGET UNIT: AAA ASR

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
<b>2003-04 FINAL BUDGET</b>	<b>159.9</b>	<b>10,986,443</b>	<b>363,210</b>	<b>10,623,233</b>
<b>Cost to Maintain Current Program Services</b>				
Salaries and Benefits Adjustments	-	651,569	-	651,569
Internal Service Fund Adjustments	-	126,232	-	126,232
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>777,801</b>	<b>-</b>	<b>777,801</b>
<b>Board Approved Adjustments During 2003-04</b>				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Impacts Due to State Budget Cuts</b>	<b>-</b>	<b>(28,227)</b>	<b>-</b>	<b>(28,227)</b>
<b>TOTAL BOARD APPROVED BASE BUDGET</b>	<b>159.9</b>	<b>11,736,017</b>	<b>363,210</b>	<b>11,372,807</b>
<b>Board Approved Changes to Base Budget</b>	<b>4.0</b>	<b>782,324</b>	<b>295,202</b>	<b>487,122</b>
<b>TOTAL 2004-05 FINAL BUDGET</b>	<b>163.9</b>	<b>12,518,341</b>	<b>658,412</b>	<b>11,859,929</b>



DEPARTMENT: Assessor  
FUND: General  
BUDGET UNIT: AAA ASR

## SCHEDULE B

## BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits Increase is due to step increases, retirement, workers comp and other benefits. This increase was offset by the reduction of overtime and a .5 Title Transfer Technician.	(1.0)	107,941	-	107,941
<b>** Final Budget Adjustment - Policy Item</b> <b>Addition of 3.0 appraisers will allow the staff to keep up with the workload and provide a more timely collection of taxes. The positions approved are 2.0 appraiser I's and an appraiser II. Salaries and benefit appropriation increased by \$295,000.</b>	<b>3.0</b>	<b>295,000</b>	<b>-</b>	<b>295,000</b>
2. Services and Supplies Expenses were cut to provide funding for staff step increases. Continuous reductions in this appropriation over the last several years has put the Assessor in a position of not being able to complete mandatory tasks. Specifically, printing and mailing of state required forms and performing field checks of properties and business audits (i.e., mileage reimbursement, travel, etc.) See policy item .	-	(45,575)	-	(45,575)
<b>** Final Budget Adjustment - Policy Item</b> <b>The restoration of mandatory services will allow the department to complete its state mandated functions. Increase in services and Supplies by \$192,122.</b>	<b>-</b>	<b>192,122</b>	<b>-</b>	<b>192,122</b>
3. Transfers Increases in non-discretionary expenses, specifically rents/leases, require adjustment in the appropriations.	-	11,924	-	11,924
4. Revenue Over the last 3 years, revenue received for state mandated penalties have exceeded expectations. In addition, sales of electronic data from the Assessor database have exceeded budget expectations. It is recommended that the revenue be increased to offset the expenditure shortages listed above. It is important to note that the overages have a direct correlation to real estate market trends. Since San Bernardino county has experience strong growth and is expected to continue with this trend, the increase of \$74,290 should be supportable. However, if the market does turn around there could be an under realization of revenue and a readjustment may be necessary.	-	-	74,290	(74,290)
<b>** Final Budget Adjustment - Fee requests</b> <b>A new fee of \$50 for a reassessment exclusion based on a parent to child transfer (Proposition 58) generated a revenue increase of \$195,112. The resources was used for the addition of two staff which is needed due to the dramatic increase in exclusion claim form filings. Services and supplies were increased By \$25,800 due to 3 new fees for the following: reassessment exclusion based on grandparent to grandchild transfer (Proposition 193, for \$50); replacement dwelling (Proposition 60, \$50); consolidation tax bills for \$50 and an existing fee increase for electronic maps (fee increased from \$3 to \$10). These fees will reimburse the cost to process the above claims.</b>	<b>2.0</b>	<b>220,912</b>	<b>220,912</b>	<b>-</b>
<b>Total</b>	<b>4.0</b>	<b>782,324</b>	<b>295,202</b>	<b>487,122</b>

**\*\* Final Budget Adjustments were approved by the Board after the proposed budget was submitted.**

